



OFFICE OF THE ATTORNEY GENERAL OF TEXAS  
AUSTIN

**GROVER SELLERS**  
**ATTORNEY GENERAL**

Honorable W. A. Hadden  
County Attorney  
Pecos County  
Ft. Stockton, Texas

Opinion No. O-6405

Re: Where land is purchased by city under tax foreclosure, wherein all taxing units were parties, does land owner redeem property by paying to the county tax collector before second sale by city, the full amount of county, state, and school district taxes, including penalty and interest?

Dear Sir:

We acknowledge receipt of your letter of January 28, 1945, requesting our opinion relative to the above captioned matter. Your letter reads, in part, as follows:

"The City of Ft. Stockton, Texas, brought certain tax suits making all taxing units parties. Judgment was taken on certain town lots here in City. Order of Sale was issued and the City as a taxing unit purchased the property, date of purchase August 1941. The property was held by the city until the two years and six months had expired, and on Nov. 7-1944 had the Sheriff of this County to re-sell the property, and an individual purchased the city property-not the owner. The owner of the property in March, 1944,-a non-resident-mailed to the tax collector the amount of the delinquent taxes due on this property, including penalty and interest, and he accepted the money and issued receipt therefor. He did not collect the 50% of the aggregate

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total amount, or double the aggregate amount as provided for in Section 12 above article. The owner did not pay the city taxes and has not yet done so, only paid the County Tax Collector the amount due State, County and School District. The owner claims he has redeemed the property by paying the taxes to the tax collector. The present owner claims the property for the reason that he bid it in at last sale, and on account of the failure of the owner to pay the double amount necessary to redeem and did not pay the City Taxes."

It is clear from your statement of the facts, that the owner has not redeemed said land as provided by Section 12, Article 7345b, V. A. C. S., and inasmuch as the city has made a second sale of said land, his right to redeem is now foreclosed. Trusting that the above and foregoing fully answers your inquiry, we are

Yours very truly

ATTORNEY GENERAL OF TEXAS

By *W. V. Geppert*  
W. V. Geppert  
Assistant

WVG:iw

RECORDED FEB 14 1945  
*Charles Ashley*  
FIRST ASSISTANT  
ATTORNEY GENERAL

